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1878, § 3224. And they are likewise deprived of equitable jurisdiction in all cases where there is a plain, adequate, and complete remedy at law. U. S. Rev. Stat., 1878, § 723.

The rule is based upon three separate principles. (1) There is a plain, adequate, and complete remedy at law, namely, to pay the illegal tax under protest, and sue the collecting officer as a trespasser. (2) The efficient collection of taxes, upon which governments are dependent for their continued existence, can be accomplished only by means of summary proceedings, and it is of the highest importance to the public that the instrumentalities used shall be as free as possible from interference by the courts. (3) Taxation is a legislative function, and the courts have no power to make or cause to be made a new tax in lieu of the illegal tax enjoined, so that full justice cannot be done where some tax is equitably due.

The state courts grant equitable relief against illegal taxes more freely than the Federal courts, though many follow the federal doctrine. *Staunton v. Mary Baldwin Seminary*, 99 Va. 653, 39 S. E. 596; *Youngblood v. Sexton*, 32 Mich. 406, 20 Am. Rep. 654; *Moline Water Power Co. v. Cox*, 252 Ill. 348, 96 N. E. 1044; *Odlin v. Woodruff*, 31 Fla. 160, 22 L. R. A. 699, and note; *Holland v. Mayor of Baltimore*, 11 Md. 186, 69 Am. Dec. 195, and note.

The stricter rule of the Federal courts would seem to be the sounder, both as a principle of equity procedure and also as a matter of public policy.

**TELEGRAPH AND TELEPHONES—DAMAGES FOR PROLONGATION OF MENTAL ANGUISH.**—Plaintiff's husband sent a telegram to his wife stating that their child was safe. Owing to the defendant's negligence the message was delayed for five hours. Held, plaintiff could recover damages for the prolongation of her mental anguish, since the telegram was sufficient to put defendant on notice of her anxiety. *Middleton v. Western Union Tel. Co.* (Ala.), 62 So. 744.

The weight of authority denies the recovery of damages from telegraph companies for mental anguish alone, even though the company is put on notice that such suffering may result from delay or non-delivery. *Chapman v. Western Union Tel. Co.*, 88 Ga. 763, 15 S. E. 901; *Western Union Tel. Co. v. Rogers*, 68 Miss. 748, 9 So. 823; *Connelly v. Western Union Tel. Co.*, 100 Va. 51; *Western Union Tel. Co. v. Choteau*, 28 Okl. 664, 155 Pac. 879; *Western Union Tel. Co. v. Sklar*, 126 Fed. 295.

One view allows damages for the creation of mental suffering, but not for its prolongation. *So. Relle v. Western Union Tel. Co.*, 75 Tex. 26, 12 S. W. 534. Another line of authority, exemplified in the principal case, makes no distinction between the creation and the prolongation of mental anguish, and allows compensation in either case. *Western Union Tel. Co. v. Hollingsworth*, 83 Ark. 39, 102 S. W. 681, 11 L. R. A. (N. S.) 497; *Western Union Tel. Co. v. Robinson*, 97 Tenn. 638, 37 S. W. 545; *Davis v. Western Union Tel. Co.*, 139 N. C. 79, 51 S. E. 898.

As the distinction between the two situations is one of degree only, the latter seems to be the sounder view.